

- (c) any other stock exchange agreed in letters exchanged between the competent authorities of the Contracting States.
5. For the purposes of paragraph 3 of Article XXII (Consultation) of the General Agreement on Trade in Services, the Contracting States agree that, notwithstanding that paragraph, any dispute between them as to whether a measure falls within the scope of this Convention may be brought before the Council for Trade in Services, as provided by that paragraph, only with the consent of both Contracting States. Any doubt as to the interpretation of this paragraph shall be resolved under paragraph 4 of Article 25 or, failing agreement under that procedure, pursuant to any other procedure agreed to by both Contracting States.

VII. FINAL PROVISIONS

ARTICLE 31

Entry into Force

1. The Governments of the Contracting States shall notify to each other that the constitutional requirements for the entry into force of this Convention have been complied with.
2. The Convention shall enter into force on the date of the later of the notifications referred to in paragraph 1 and its provisions shall have effect:
 - (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after 1st January in the calendar year next following that in which the Convention enters into force; and
 - (b) in respect of other taxes for taxation years in the case of Canada and for income years in the case of Denmark beginning on or after 1st January in the calendar year next following that in which the Convention enters into force.
3. The provisions of the Agreement of 30th September, 1955 between the Government of Canada and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, as modified by the Supplementary Convention of 27th November, 1964 (hereinafter referred to as "the 1955 Agreement") shall cease to have effect:
 - (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or after 1st January in the calendar year next following that in which the Convention enters into force; and
 - (b) in respect of other taxes for taxation years in the case of Canada and for income years in the case of Denmark beginning on or after 1st January in the calendar year next following that in which the Convention enters into force.
4. Notwithstanding the provisions of paragraph 3, where any greater relief from tax would have been afforded by the provisions of the 1955 Agreement, any such provision as aforesaid shall continue to have effect:
 - (a) in respect of tax withheld at the source on amounts paid or credited to non-residents on or before the last day of the calendar year next following that in which the Convention enters into force; and